

Exhibit C

Fee and Expense Structure Summary

a) Certain Definitions.

i) “Monthly Consulting Fee” means, with respect to the Consulting and Advisory Services provided by Hilco hereunder, four (4) equal monthly payments in the amount of \$62,500 each, which payments shall be due and payable upon the first day of each calendar month during the first four (4) months of the Term, except with respect to the first payment of the Monthly Consulting Fee, which shall be due and payable within three (3) business days after entry of the Retention Order. Each installment of the Monthly Consulting Fee shall be earned in full when due and is non-refundable; provided, however, Hilco shall offset the Monthly Consulting Fees against earned Restructured Lease Savings Fees, Restructured Master Lease Savings Fees (to the extent applicable), and Term Shortening Fees on a dollar for dollar basis; provided, further, however, in no event shall Hilco have any obligation to refund any portion of the Monthly Consulting Fee.

ii) “Restructured Lease” means any Lease for which the Company, or any assignee or designee thereof (including, if applicable, any purchaser in a Bankruptcy Sale Process, as such term is defined below), enters into a written agreement with the applicable landlord that has the effect of modifying the terms of such Lease.

iii) “Restructured Lease Savings Fee” means, for any Restructured Lease, an amount equal to a base fee of \$1,000 plus the aggregate Restructured Lease Savings multiplied by four percent (4.0%) (the “Restructured Lease Savings Percentage”).

(1) With respect to a Restructured Lease, in the event Restructured Lease Savings are attributable to the time period prior to the filing of a bankruptcy case by the Company (the “Bankruptcy Case”), which Restructured Lease Savings were not memorialized in any amendment to the Lease prior to Hilco’s retention herein (“Pre-Petition Restructured Lease Savings”), for purposes of calculating the Restructured Lease Savings Fee attributable to such Pre-Petition Restructured Lease Savings, the applicable Restructured Lease Savings Percentage shall be five percent (5.0%).

(2) In the event the Company commences the Bankruptcy Case, the Company may file one or more motions to defer post-petition rent. If, as a result of such motion(s), an order is entered into deferring post-petition rent (collectively, a “Rent Deferral Order”) with respect to a particular Lease (“Deferred Rent”), and such Lease later becomes a Restructured Lease, the Restructured Lease Savings Percentage shall be five percent (5.0%) for any Deferred Rent that is subsequently waived and/or reduced pursuant to a Restructured Lease. For the avoidance of doubt, Hilco shall not be entitled to a Restructured Lease Savings Fee solely on account of the deferral of rent pursuant to a Rent Deferral Order.

(3) In the event the Company commences the Bankruptcy Case, the Company may file one or more motions to abate or modify post-petition rent. If, as a result of such motion(s), an order is entered into abating post-petition rent (collectively, a “Rent Modification Order”) with respect to a particular Lease (“Modified Rent”), and such Lease later becomes a Restructured Lease, the Restructured Lease Savings Percentage

shall be five percent (5.0%) of the difference between the Restructured Lease Savings of such Restructured Lease and the Modified Rent, provided that such amount is a positive number. For the avoidance of doubt, Hilco shall not be entitled to a Restructured Lease Savings Fee solely on account of the rent modified pursuant to a Rent Modification Order.

iv) “Restructured Master Lease” means any Master Lease for which the Company, or any assignee or designee thereof (including, if applicable, any purchaser in a Bankruptcy Sale Process), enters into a written agreement with the applicable landlord that has the effect of modifying the terms of such Master Lease.

v) “Restructured Master Lease Savings Fee” means, for any Restructured Master Lease, an amount equal to a base fee of \$1,000 plus the aggregate Restructured Lease Savings multiplied by two percent (2.0%) (the “Restructured Master Lease Savings Percentage”).

(1) With respect to a Restructured Master Lease, in the event Restructured Lease Savings are attributable to the time period prior to the filing a Bankruptcy Case, which Restructured Lease Savings were not memorialized in any amendment to the Master Lease prior to Hilco’s retention herein, for purposes of calculating the Restructured Master Lease Savings Fee attributable to such Pre-Petition Restructured Lease Savings, the applicable Restructured Master Lease Savings Percentage shall be two and one-half percent (2.5%).

(2) In the event there is Deferred Rent under a Master Lease as a result of a Rent Modification Order, and such Master Lease later becomes a Restructured Master Lease, the Restructured Master Lease Savings Percentage shall be two and one-half percent (2.5%) for any Deferred Rent that is subsequently waived and/or reduced pursuant to a Restructured Master Lease. For the avoidance of doubt, Hilco shall not be entitled to a Restructured Master Lease Savings Fee solely on account of the deferral of rent pursuant to a Rent Deferral Order.

(3) In the event there is Modified Rent under a Master Lease as a result of a Rent Modification Order, and such Master Lease later becomes a Restructured Master Lease, the Restructured Master Lease Savings Percentage shall be two and one-half percent (2.5%) of the difference between the Restructured Lease Savings of such Restructured Master Lease and the Modified Rent, provided that such amount is a positive number. For the avoidance of doubt, Hilco shall not be entitled to a Restructured Master Lease Savings Fee solely on account of the rent modified pursuant to a Rent Modification Order.

vi) “Restructured Lease Savings” means an amount equal to the net savings created by a Restructured Lease or Restructured Master Lease, including (without limitation) the sum of (x) the aggregate reduction of base rent, percentage rent, CAM, real estate taxes, insurance, and deferred maintenance or maintenance obligations (including clean up) payable under a lease (exclusive of term shortening), and (y) the aggregate amount of any tenant improvement allowance dollars secured, minus any restructuring, termination or

similar fees paid by the Company to the counterparty to the leased property, or any other party, in connection with the Restructured Lease or Restructured Master Lease. Where term is extended and the rent during such extended period is not specifically fixed or calculable within a leased property, Restructured Lease Savings shall be based on the last year's rent immediately prior to the extended period under a leased property. The Company and Hilco shall mutually agree upon which Leases Hilco shall attempt to negotiate Lease extension arrangements prior to any such extension arrangements being deemed Restructured Lease Savings. For the avoidance of doubt, lease options are not included in Restructured Lease Savings.

vii) Percentage of sales calculation. To the extent the Company's rents under certain Restructured Leases or Restructured Master Leases are converted to a percentage of sales or revenue, the Company and Hilco shall agree in good faith to an appropriate sales projection on a portfolio basis for the period of such savings to determine Hilco's Restructured Lease Savings Fee and/or Restructured Master Lease Savings Fee. By way of example, the Company and its advisors reasonably project 2020 sales from September-December equal to 50% of 2019 sales, 2021 sales to be 70% of 2019 sales and 2022 sales to be 90% of 2019 sales. These aforementioned projections will be used to calculate Hilco's Restructured Lease Savings when compared to the scheduled lease rents for each such Restructured Lease and/or Restructured Master Lease converted to a variable or percentage of sales structure.

viii) "Term Shortened Lease" means any Lease for which the Company, or any assignee or designee thereof (including, if applicable, any purchaser in a Bankruptcy Sale Process), enters into a written agreement with the applicable landlord, which agreement shall provide the Company with an early termination right or have the effect of shortening the term of such Lease. The Company and Hilco shall mutually agree upon which Leases Hilco shall attempt to negotiate Lease termination and/or term shortening agreements prior to any such Leases being deemed Term Shortened Leases.

ix) "Term Shortened Lease Fee" means for any Term Shortened Lease an amount equal to one-half (1/2) of one (1) month of gross rent under such Term Shortened Lease. To the extent a Lease is both a Restructured Lease and/or a Restructured Master Lease and a Term Shortened Lease, any lease savings attributable to the shortening of a Restructured Lease or Restructured Master Lease term shall be excluded from the calculation of the applicable Restructured Lease Savings Fee or Restructured Master Lease Savings Fee, and Hilco shall only be entitled to receive the applicable Term Shortened Lease Fee on account of such Restructured Lease or Restructured Master Lease term shortening.

b) Restructuring. For each Lease that becomes a Restructured Lease or Restructured Master Lease, Hilco shall earn a fee equal to the Restructured Lease Savings Fee or Restructured Master Lease Savings Fee, as applicable, which shall be earned and payable in a lump sum upon the entry of an order of the Bankruptcy Court approving the assumption or rejection of such Lease or Master Lease pursuant to section 365 of the Bankruptcy Code, which order may be (i) an order approving an assignment to any acquirer of the applicable Leases or Master Leases (or any portion thereof), including through a purchase of the Company's or a portion of the Company's assets to such acquirer (whether through a credit bid, plan of reorganization, 363 sale, or

otherwise), directly or indirectly through designation rights (collectively, a “Bankruptcy Sale Process”) or (ii) an order confirming a chapter 11 plan of reorganization.

c) Term Shortening. For each Lease that becomes a Term Shortened Lease, Hilco shall earn a fee equal to the Term Shortening Fee, which shall be earned and payable in a lump sum upon the entry of an order of the Bankruptcy Court approving the assumption of such Lease pursuant to section 365 of the Bankruptcy Code, which order may be (i) an order of the Bankruptcy Court approving the assignment to any acquirer of the applicable Leases (or any portion thereof), including through a purchase of the Company’s or a portion of the Company’s assets to such acquirer, whether through a Bankruptcy Sale Process or otherwise, or (ii) an order confirming a chapter 11 plan of reorganization.

d) Free and Clear. All fees payable to Hilco hereunder shall be free and clear of any liens, claims and encumbrances, including the liens of any secured parties.